

SECOND REGULAR SESSION

# SENATE BILL NO. 798

98TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR KRAUS.

Pre-filed December 10, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4746S.011

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## AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to attorneys' fees in proceedings regarding the assessment of income taxes.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 143, RSMo, is amended by adding thereto one new  
2 section, to be known as section 143.735, to read as follows:

**143.735. Notwithstanding section 136.315 to the contrary, if the  
2 court or administrative hearing commission, in a proceeding with  
3 regard to the assessment of a tax imposed under this chapter, issues a  
4 judgment, order, dismissal, or default that is favorable on all or  
5 substantially all issues to the taxpayer, the court or commission shall  
6 order the department of revenue to pay the taxpayer's reasonable  
7 attorneys' fees incurred in opposing the department's action. Payment  
8 for the fees in accordance with an order from the court or commission  
9 shall be made from appropriations to the department and shall not be  
10 made from the state legal expense fund established under section  
11 105.711.**

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